

Mr. K. M. Ibrahim:—Apart from the people of the depressed classes this question relates to other men also of poor means. What is the Commissioner's finding about such people?

Mr. P. Nilakanta Menon:—I don't quite grasp the question, Sir.

Mr. K. M. Ibrahim:—Has not the Commissioner limited the purport of this question to the people of the depressed classes? Was not the question intended to include people in general with limited means?

President:—The question is with regard to the poor classes.

Municipal Rules of Taxation.

168. Mr. K. M. Ibrahim:—Will the Government kindly state whether there are any Municipal Rules of Taxation whereby a person who has not been assessed under the Municipality has been prosecuted for non-payment?

Rama Varmha Tampuran:—So far as property tax is concerned, the temporary occupier of the building or land as the case may be, has a liability to pay the tax under certain specified conditions (vide rule 50 of the Taxation rules issued under section 63 of the Cochin Municipal Regulation). But in this case it is not persons that are assessed but the properties that are assessed. Again agents and trustees have a liability to pay tax on behalf of their Principals under certain conditions (vide Article 216 of the Regulation).

Mr. K. M. Ibrahim:—May I know, Sir, whether a prosecution can lie with a notice of demand for tax by the provisions of the Municipal Regulation.

Rama Varmha Tampuran:—Notice is always necessary. I would prefer to answer that question better if the Hon'ble Member will kindly let me know to what particular section he refers. As will be seen from the answer there are several sections in the Regulation which touch upon that subject and under each section a separate procedure might be laid out by the Regulation.

Mr. K. M. Ibrahim:—In all instances is it not essential that a demand notice must be first issued?

Rama Varmha Tampuran:—The question is not quite easy to answer. Generally, of course, any payment will require an earlier notice. There is no doubt about that. No specific answer is required on that point. But if the Hon'ble Member is referring to any particular instance I would like to be informed of the section under which the question is put.

Mr. A. Sankara Puduval:—Has there been any such prosecution to the Government's knowledge?

Rama Varmha Tampuran:—Not to our knowledge.

Mr. K. M. Ibrahim:—In cases where such prosecutions are made even without the elementary requirement for a payment notice what is the usual punishment meted out by the Government to these irresponsible officers?

Rama Varmha Tampuran:—If any party complains against any action there are provisions in the Regulation itself which provides the remedies. The parties have to act under the Regulation. They can prefer an appeal to the Diwan. That is one of the remedies.

Mr. K. M. Ibrahim:—What is the usual procedure taken by the Government against people who have broken the law?

Rama Varmha Tampuran:—I cannot give an off-hand answer to such a vague and general question.

Trichur and Ernakulam Town Roads.

169. Mr. K. M. Ibrahim:—Will the Government kindly state:—

(a) the area under the jurisdiction of the Trichur and Ernakulam Municipality;

(b) the miles of roads in each of the Municipality in (a);

(c) the reasons why Ernakulam with a larger area has so many miles of roads less than Trichur?

Rama Varmha Tampuran:—(a) Trichur 4.87 sq. miles
Ernakulam 6.0 sq. miles (approximately)

	M.	F.	Yds.
(b) Trichur—roads	36	6	49.
Lanes	20	3	0
Ernakulam—roads	25	0	0

(c) Possibly due to the peculiar situation and surroundings of the two towns.

Mr. K. M. Ibrahim:—Am I to take it that in Trichur the roads are more than double of what exists in Ernakulam, whether the roads in Trichur are not in extent double of the extent of roads in the Ernakulam Municipality?

Rama Varmha Tampuran:—In Trichur the roads and lanes come to 56 miles against 25 of roads at Ernakulam.

Mr. K. M. Ibrahim:—May I know whether the area under the jurisdiction of the Municipality at Ernakulam is less than the area under the Trichur Municipality?

Rama Varmha Tampuran:—The answer is obvious.

Mr. K. M. Ibrahim:—Does it in any way reflect upon the efficiency of the Ernakulam Municipality?

Rama Varmha Tampuran:—The Government do not consider that it does.